

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Monroe Central School Corp (6820)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$3,417,313	\$3,410,837	\$3,134,691	\$2,996,683	-3.2%	-4.4%
Non - Certified Salaries	120	\$569,588	\$542,459	\$479,026	\$535,483	-1.5%	11.8%
Group Health Insurance	222	\$399,587	\$431,275	\$376,133	\$408,726	0.6%	8.7%
Social Security Certified	212	\$245,522	\$239,583	\$219,421	\$213,366	-3.4%	-2.8%
Teacher Retirement Fund, After 7-1-95	216	\$196,324	\$245,074	\$191,278	\$204,287	1.0%	6.8%
Transfer Tuition to Other School Corps Within State	561	\$183,228	\$197,487	\$204,470	\$157,762	-3.7%	-22.8%
Equipment	730	\$114,207	\$93,034	\$88,443	\$87,367	-6.5%	-1.2%
Textbooks	630	\$164,060	\$39,619	\$52,375	\$86,623	-14.8%	65.4%
Stipends	131	\$0	\$0	\$0	\$65,242	NA	NA
Licensed Employees	135	\$37,887	\$25,262	\$64,505	\$47,997	6.1%	-25.6%
Social Security Noncertified	211	\$46,413	\$43,529	\$41,002	\$44,065	-1.3%	7.5%
Operational Supplies	611	\$52,725	\$48,793	\$43,528	\$40,636	-6.3%	-6.6%
Other Employee Benefits	241 - 290	\$42,881	\$41,850	\$40,461	\$40,568	-1.4%	0.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$49,502	\$63,522	\$43,277	\$37,591	-6.6%	-13.1%
Severance/Early Retirement Pay	213	\$32,775	\$32,801	\$30,242	\$29,497	-2.6%	-2.5%
Public Employees Retirement Fund	214	\$14,656	\$23,251	\$17,522	\$21,887	10.5%	24.9%
Nonlicensed Employees	136	\$0	\$0	\$29,962	\$18,292	NA	-38.9%
Workers Compensation Insurance	225	\$17,126	\$16,117	\$17,408	\$17,031	-0.1%	-2.2%
Travel	580	\$5,275	\$11,414	\$17,707	\$14,570	28.9%	-17.7%
Pre-2008 Object Code - Temporary Salaries	130	\$25,775	\$30,531	\$26,003	\$14,390	-13.6%	-44.7%
Library Books	640	\$730	\$2,383	\$3,177	\$3,172	44.4%	-0.2%
Periodicals	650	\$94	\$637	\$1,403	\$734	67.0%	-47.7%
Repairs and Maintenance Services	430	\$2,411	\$2,710	\$1,697	\$540	-31.2%	-68.2%
Other Supplies and Materials	615, 660 - 689	\$57	\$304	\$0	\$486	70.5%	NA
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$65	NA	NA
Other Professional and Technical Services	319	\$835	\$540	\$393	\$0	-100.0%	-100.0%
Land and Easements	710	\$166	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$5,619,138	\$5,543,012	\$5,124,126	\$5,087,059	-2.5%	-0.7%
Student Instructional Support							
Certified Salaries	110	\$353,557	\$358,601	\$329,289	\$396,220	2.9%	20.3%
Non - Certified Salaries	120	\$169,489	\$173,722	\$170,925	\$167,662	-0.3%	-1.9%
Group Health Insurance	222	\$90,672	\$93,902	\$66,424	\$105,397	3.8%	58.7%
Teacher Retirement Fund, After 7-1-95	216	\$35,813	\$47,773	\$32,518	\$36,305	0.3%	11.6%
Social Security Certified	212	\$26,079	\$26,722	\$24,202	\$29,695	3.3%	22.7%
Nonlicensed Employees	136	\$26,196	\$24,345	\$21,408	\$22,458	-3.8%	4.9%
Public Employees Retirement Fund	214	\$12,677	\$20,575	\$15,753	\$16,765	7.2%	6.4%
Social Security Noncertified	211	\$14,308	\$14,577	\$13,936	\$12,870	-2.6%	-7.7%

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Postage and Postage Machine Rental	532	\$6,137	\$4,552	\$6,999	\$7,533	5.3%	7.6%
Operational Supplies	611	\$9,603	\$10,653	\$6,757	\$7,199	-7.0%	6.5%
Other Employee Benefits	241 - 290	\$5,931	\$6,039	\$5,907	\$6,589	2.7%	11.5%
Travel	580	\$5,530	\$3,677	\$3,551	\$4,564	-4.7%	28.5%
Severance/Early Retirement Pay	213	\$3,726	\$3,515	\$3,325	\$3,616	-0.7%	8.8%
Pupil Services	313	\$0	\$0	\$244	\$2,375	NA	872.5%
Workers Compensation Insurance	225	\$4,618	\$2,466	\$2,691	\$2,262	-16.3%	-15.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,164	\$0	\$744	\$1,746	10.7%	134.7%
Licensed Employees	135	\$540	\$420	\$510	\$0	-100.0%	-100.0%
Staff Services	314	\$7,500	\$1,200	\$1,500	\$0	-100.0%	-100.0%
Student Instructional Support Total		\$773,539	\$792,739	\$706,683	\$823,255	1.6%	16.5%
Overhead and Operational							
Non - Certified Salaries	120	\$692,798	\$663,155	\$617,261	\$679,698	-0.5%	10.1%
Vehicles	731	\$252,202	\$84,709	\$85,943	\$314,573	5.7%	266.0%
Heating and Cooling for Buildings - Electricity	621	\$279,254	\$260,912	\$289,453	\$274,534	-0.4%	-5.2%
Food Purchases	614	\$185,329	\$199,904	\$194,946	\$232,331	5.8%	19.2%
Group Health Insurance	222	\$204,197	\$177,306	\$155,329	\$176,983	-3.5%	13.9%
Gasoline and Lubricants	613	\$109,530	\$111,168	\$105,119	\$105,045	-1.0%	-0.1%
Certified Salaries	110	\$94,414	\$99,330	\$103,000	\$104,208	2.5%	1.2%
Repairs and Maintenance Services	430	\$107,549	\$79,762	\$74,775	\$101,432	-1.5%	35.7%
Operational Supplies	611	\$75,368	\$61,559	\$81,950	\$90,763	4.8%	10.8%
Public Employees Retirement Fund	214	\$62,949	\$88,163	\$69,332	\$79,264	5.9%	14.3%
Insurance	520	\$80,217	\$67,210	\$79,815	\$72,772	-2.4%	-8.8%
Social Security Noncertified	211	\$58,138	\$53,905	\$53,382	\$55,920	-1.0%	4.8%
Nonlicensed Employees	136	\$42,577	\$39,762	\$48,606	\$43,575	0.6%	-10.4%
Travel	580	\$23,798	\$27,844	\$26,376	\$29,902	5.9%	13.4%
Student Transportation Services	510	\$25,082	\$20,823	\$39,389	\$28,182	3.0%	-28.5%
Water and Sewage	411	\$16,915	\$19,739	\$19,714	\$20,667	5.1%	4.8%
Heating and Cooling for Buildings - Gas	622	\$18,925	\$44,799	\$25,194	\$20,574	2.1%	-18.3%
Other Supplies and Materials	615, 660 - 689	\$14,785	\$16,357	\$13,974	\$17,717	4.6%	26.8%
Other Employee Benefits	241 - 290	\$14,986	\$14,781	\$14,357	\$14,834	-0.3%	3.3%
Teacher Retirement Fund, After 7-1-95	216	\$11,245	\$13,054	\$10,815	\$10,815	-1.0%	0.0%
Board Member Compensation	115	\$10,000	\$5,000	\$10,000	\$10,000	0.0%	0.0%
Removal of Refuse and Garbage	412	\$8,265	\$8,620	\$9,080	\$9,485	3.5%	4.5%
Social Security Certified	212	\$7,815	\$8,115	\$8,240	\$8,355	1.7%	1.4%
Telephone	531	\$9,840	\$4,388	\$7,190	\$8,207	-4.4%	14.1%
Tires and Repairs	612	\$8,029	\$6,005	\$8,401	\$7,737	-0.9%	-7.9%
Pre-2008 Object Code - Temporary Salaries	130	\$7,843	\$7,342	\$5,207	\$6,711	-3.8%	28.9%

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Other Professional and Technical Services	319	\$11,518	\$6,842	\$8,752	\$6,411	-13.6%	-26.7%
Severance/Early Retirement Pay	213	\$1,000	\$925	\$6,030	\$6,040	56.8%	0.2%
Student Trans. Purch. From Another IN School Corp. Outside Sta	512	\$3,434	\$3,042	\$7,209	\$6,026	15.1%	-16.4%
Workers Compensation Insurance	225	\$8,965	\$5,493	\$5,332	\$4,862	-14.2%	-8.8%
Postage and Postage Machine Rental	532	\$1,739	\$2,205	\$2,149	\$3,089	15.4%	43.7%
Data Processing Services	316	\$4,110	\$4,566	\$5,431	\$2,648	-10.4%	-51.2%
Light and Power - Other Than Heating and Cooling	625	\$1,862	\$2,391	\$3,021	\$2,619	8.9%	-13.3%
Advertising	540	\$2,564	\$1,357	\$2,021	\$1,605	-11.0%	-20.6%
Miscellaneous Objects	876 - 899	\$3,777	\$2,419	\$5,480	\$1,401	-22.0%	-74.4%
Dues and Fees	810	\$4,577	\$8,631	\$5,307	\$1,396	-25.7%	-73.7%
Staff Services	314	\$0	\$134	\$4,035	\$1,344	NA	-66.7%
Bank Service Charges	871	\$1,933	\$1,405	\$1,027	\$1,259	-10.2%	22.6%
Instructional Programs Improvement Services	312	\$1,819	\$943	\$289	\$754	-19.8%	161.1%
Periodicals	650	\$269	\$272	\$344	\$349	6.8%	1.6%
Board of Education Services	318	\$8,928	\$13,064	\$4,045	\$228	-60.0%	-94.4%
Overhead and Operational Total		\$2,478,548	\$2,237,401	\$2,217,318	\$2,564,317	0.9%	15.6%
Non Operational							
Interest	832	\$1,019,948	\$959,697	\$877,825	\$1,034,348	0.4%	17.8%
Certified Salaries	110	\$147,458	\$128,042	\$172,550	\$174,241	4.3%	1.0%
Repairs and Maintenance Services	430	\$263,253	\$166,609	\$108,134	\$154,852	-12.4%	43.2%
Improvements Other Than Buildings	715	\$22,718	\$5,282	\$36,896	\$103,943	46.3%	181.7%
Equipment	730	\$89,693	\$135,358	\$97,793	\$86,259	-1.0%	-11.8%
Awards	875	\$10,650	\$12,100	\$13,754	\$14,868	8.7%	8.1%
Light and Power - Other Than Heating and Cooling	625	\$16,867	\$27,687	\$26,770	\$14,717	-3.4%	-45.0%
Social Security Certified	212	\$11,272	\$9,795	\$13,200	\$13,271	4.2%	0.5%
Other Professional and Technical Services	319	\$10,376	\$10,264	\$13,403	\$10,697	0.8%	-20.2%
Teacher Retirement Fund, After 7-1-95	216	\$2,570	\$2,427	\$4,238	\$4,485	14.9%	5.8%
Non - Certified Salaries	120	\$3,000	\$3,000	\$3,000	\$3,000	0.0%	0.0%
Food Purchases	614	\$6,202	\$1,515	\$2,265	\$1,384	-31.3%	-38.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$187	\$375	\$386	\$397	20.8%	2.9%
Social Security Noncertified	211	\$230	\$230	\$230	\$230	0.0%	0.0%
Redemption of Principal	831	\$0	\$18,063	\$0	\$0	NA	NA
Connectivity	744	\$13,563	\$0	\$0	\$0	-100.0%	NA
Workers Compensation Insurance	225	\$16,026	\$7,557	\$0	\$0	-100.0%	NA
Non Operational Total		\$1,634,011	\$1,487,999	\$1,370,444	\$1,616,692	-0.3%	18.0%
Grand Total		\$10,505,236	\$10,061,151	\$9,418,572	\$10,091,323	-1.0%	7.1%